GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Amendment to Go.Ms.No.582, Revenue (CT-II) Department, dated 12.12.2017 – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.545 **Dated:25/07/2022**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.582, Revenue (CT-II)Department, dated 12.12.2017
3. Notification No.07/2022-Central Tax (Rate), dated 13-07-2022 issued by the Government of India Ministry of Finance Department of Revenue.
4. From the CCST's Lr. No.REV03-12039/113/2022-GST, 18/07/2022

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:25-07-2022.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.582, Revenue(CT-II)Department, dated 12.12.2017, namely:-

AMENDMENT

In the said notification,

A. in the Schedule, -

i. against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

ii. against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;

iii. against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

iv. against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

v. against S. Nos. 65, 66, 67, 68, 69, 70, 71,72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]]", the words ", other than pre- packaged and labelled" shall be substituted;

vi. against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]]", the words ", other than prepackaged and labelled" shall be substituted;

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vii. against S. No. 94, for the entry in column (3), the entry "(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than prepackaged and labelled" shall be substituted;

viii. against S. No. 95, in column (3), after the word "Murki", the words and symbols ", other than pre-packaged and labelled" shall be inserted;

ix. against S. No. 97A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as specified in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

x. against S. No. 99, in column (3), the word "purified, " shall be omitted;

xi. against S. No. 108, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]]", the words ", other than pre-packaged and labelled" shall be substituted;

xii. S. Nos. 118 and 122 and the entries relating thereto shall be omitted;

xiii. against S. No. 132A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

xiv. S. No. 141 and the entries relating thereto shall be omitted; B. after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

"(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made there under.".

2. This notification shall be deemed to have come into force with effect on from 18th day of July, 2022.

N GULZAR
SECRETARY TO GOVERNMENT (CT)

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to Secretary to Government (CT & Finance).
Sf/Sc.

//FORWARDED BY ORDER//

S. E. Arain
SECTION OFFICER